THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1979

Session of 1979

INTRODUCED BY FREIND, NOVEMBER 14, 1979

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, NOVEMBER 14, 1979

AN ACT

- 1 Authorizing increased real estate taxes by municipalities to 2 fund certain State mandated programs and costs.
- 3 The General Assembly of the Commonwealth of Pennsylvania
- 4 hereby enacts as follows:
- 5 Section 1. Whenever the General Assembly enacts legislation
- 6 which imposes additional functions, responsibilities or duties
- 7 on any municipality, and such additional functions,
- 8 responsibilities or duties would increase the municipality's
- 9 expenditures to the extent that the municipality is unable to
- 10 finance the expenditures from the taxes and tax levels currently
- 11 authorized for the municipality by law, then the provisions of
- 12 this act shall be applicable.
- 13 Section 2. The governing body of any municipality which
- 14 believes the provisions of this act are applicable to it as a
- 15 result of the triggering conditions enumerated in section 1,
- 16 having occurred, shall at the time its budget is presented for
- 17 public comment, provide a detailed enumeration of those costs

- 1 which are to be incurred by the municipality during the ensuing
- 2 fiscal year and which are a direct result of State legislation
- 3 taking effect during the current or ensuing fiscal year and for
- 4 which funding has not been previously provided.
- 5 Section 3. The governing body of the municipality may
- 6 increase its tax levy on real property beyond any statutorily
- 7 imposed millage limit to the extent necessary to meet those
- 8 costs which it has shown pursuant to section 2 to be a direct
- 9 result of recent State legislation.
- 10 Section 4. The governing body of the municipality shall give
- 11 notice of its proposed budget and proposed tax rates and of the
- 12 time and place of the formal consideration of such proposals in
- 13 the manner prescribed by the act of July 19, 1974 (P.L.486,
- 14 NO.175), referred to as the Public Agency Open Meeting Law. The
- 15 governing body shall also hold public hearings on the proposals
- 16 prior to their final consideration for adoption.
- 17 Section 5. Any person aggrieved by the governing body's
- 18 determination as to the nature and amount of the costs
- 19 attributed to the State legislation or as to the rate and amount
- 20 of real estate taxes levied to fund such costs shall have the
- 21 same right of judicial review of the governing body's
- 22 determinations as other parties aggrieved by adjudications of
- 23 local agencies pursuant to the provisions of 2 Pa.C.S. § 751 et
- 24 seq. (relating to judicial review of local agency action).
- 25 Section 6. All acts or parts of acts imposing limitations on
- 26 the rate of real property taxes imposed by municipalities are
- 27 hereby repealed to the extent they are inconsistent with this
- 28 act.
- 29 Section 7. This act shall take effect immediately and shall
- 30 be applicable to municipal fiscal years beginning on and after

1 July 1, 1980.